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ANNUAL FINANCIAL REPORT OF THE
ST. LOUISY PARISH COMMUNITY ACTION AGENCY
NEW ORLEANS, LOUISIANA
FOR THE YEAR ENDING JULY 31, 1958

Under provisions of state law, the
report is to be filed with the
Secretary of State for record and
to be made available to the public
upon request. The report is to be
filed in the office of the State
Secretary of State, New Orleans, Louisiana,
and a copy deposited in the
office of the parish clerk of court.

Witness my hand and seal this _____ day of _____ 1958.

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A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

St. Landry Parish Community Action Agency
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Community Action Agency, a component unit of the St. Landry Parish Police Jury, as of July 31, 1988, and for the year then ended. These general purpose financial statements are the responsibility of the Community Action Agency's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, "Disclosures About Year 2000 Issues," requires disclosure of certain matters regarding the year 2000 issue. St. Landry Parish Community Action Agency has included such disclosures in Note 12. Because of the unprecedented nature of the year 2000 issue, its effects and the nature of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support St. Landry Parish Community Action Agency's disclosures with respect to the year 2000 issue made in Note 12. Further, we do not provide assurance that St. Landry Parish Community Action Agency is or will be year 2000 ready, that St. Landry Parish Community Action Agency's year 2000 remediation efforts will be successful in whole or in part, or that parties with which St. Landry Parish Community Action Agency does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Landry Parish Community Action Agency as of July 31, 1988, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

St. Landry Parish Community Action Agency
Opaloussa, Louisiana
Page 2

In accordance with Government Auditing Standards, we have also issued our report dated January 15, 1999, on our consideration of the St. Landry Parish Community Action Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements for the years ended July 31, 1998 and 1999, and supplemental information listed in the table of contents for the year ended July 31, 1998, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish Community Action Agency. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

J. Lee Daveling Sr.
Opaloussa, Louisiana
January 15, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS

15. LONG TERM LIABILITY ACCOUNT STATE

AT THE END OF THE YEAR

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

END OF YEAR

ASSETS	COMBONENTIAL FUND TYPES			ACCOUNT GROUPS			TOTALS
	SPECIAL REVENUES	GENERAL FUND TYPES	PRIMARY FUND TYPES	GENERAL FUND TYPES	1000-TYPE	1000-TYPE	
Cash	88,879	811,180	843				890,902
Due from other governments		111,994					111,994
Due from other funds	2,306	28,381					30,687
Other non-indebt		380					380
Fund equity				858,111	85,008		943,119
Amounts to be provided							8,822
Total assets	91,185	950,835	843	858,111	8,822		967,751

LIABILITIES FOR FUND EQUITY

Accounts payable	980,513						980,513
Due from other funds	5,279						5,279
Payroll withholdings and amount		20,289					20,289
Retiree benefits		28,961	9,000				37,961
Due to other funds			125				125
Due to other agencies		37,448					37,448
Deferred revenues					81,822		81,822
Contingent liabilities		139,288	521				140,009
Total liabilities	985,792	227,765	9,526	81,822			1,205,305

FUND EQUITY

Investment in general fund assets			858,111				858,111
Fund balance - accumulated	81,185	182,188					263,373
Total fund equity	81,185	182,188					263,373
Total liabilities and fund equity	1,066,977	410,000	858,111	8,822			1,493,910

The accompanying notes are an integral part of this statement.

ST. LOUIS POLICE MOBILITY AGENCY
SPECIALS, INCURRED
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL LEGISLATIONAL FUND TYPES
FOR THE YEAR ENDED JULY 31, 2025

	COMMERICAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUE	(Incorporation only) 1998	1999
REVENUES				
Intergovernmental				
Federal		53,466,171	51,466,373	51,131,458
State		29,513	28,513	28,506
Education				
In-kind		33,822	33,822	33,166
Other revenues	525	59,472	59,993	58,306
Interest		318	318	316
Total revenues	525	1,386,284	1,386,978	1,312,086
EXPENDITURES				
Current - General Government				
Personnel		475,238	475,238	596,150
Fringe benefits		80,855	88,855	58,480
Travel	943	115,728	116,643	93,267
Supplies	892	26,516	12,266	15,129
Energy assistance		298,844	292,844	122,131
Emergency assistance		24,528	24,320	32,389
Materials		59,804	58,884	48,132
In-kind applied		33,822	33,822	33,164
Other	1,088	189,628	118,488	118,648
Capital outlays	4,313	52,279	58,488	22,288
Total expenditures	13,147	1,629,713	1,629,880	1,142,521
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,621)	145,188	138,266	69,187
FUND FINANCING SOURCES (USES)				
Operating transfers in	10,281	14,718	24,999	43,534
Operating transfers out		(24,999)	(24,999)	(63,241)
Sale of fixed assets		2,886	2,266	
EXCESS (DEFICIENCY) OF REVENUES AND FUND FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(4,340)	136,613	132,613	69,187
FUND BALANCES, beginning of year	13,548	137,873	168,443	98,751
Prior period adjustments		(4,110)	(1,100)	500
FUND BALANCES, end of year	11,112	329,286	325,753	148,662

The accompanying notes are an integral part of this statement.

ST. LOUISY PARISH COMMUNITY ACTION BOARD
OPULOUS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET (BASE-BUDGET) AND ACTUAL
PERIOD END
FOR THE YEAR ENDING JULY 31, 1988

	1988		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL OPERATIONS 00071 1007
	BUDGET	ACTUAL		
REVENUES				
Miscellaneous				
Other	24,000	2,525	(21,475)	21,475
Total revenues	<u>24,000</u>	<u>2,525</u>	<u>(21,475)</u>	<u>2,525</u>
EXPENDITURES				
Current - General Government				
Travel	1,000	863	137	863
Supplies	500	842	(342)	842
Other	7,500	7,089	411	7,089
Capital outlays	7,000	6,313	687	6,313
Total expenditures	<u>16,000</u>	<u>15,187</u>	<u>813</u>	<u>15,187</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,000)	(14,662)	(2,662)	(1,662)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	12,000	10,781	(1,219)	10,781
Operating transfers out	-----	-----	-----	(2,880)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	<u>-----</u>	<u>14,561</u>	<u>(1,361)</u>	<u>10,421</u>
FUND BALANCES, beginning of year		12,568		12,568
FUND BALANCES, end of year		<u>11,207</u>		<u>11,207</u>

The accompanying notes are an integral part of this statement.

ST. LOUIS PARISH COMPOSITE ACTION AGENCY
MISSOURI, ILLINOIS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET COMPARATIVE ANALYSIS
CERTAIN SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JULY 31, 1968

	<u>1968</u>			<u>TOTAL</u> <u>(DEFICIT)</u> <u>ONLY</u> <u>1967</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>EXCESS SPECIAL REVENUE FUNDS</u> <u>MAINTAINABLE</u> <u>HEREON</u>	
REVENUES				
Foreign/State/Federal				
Federal	\$1,475,118	\$1,384,663	(\$140,474)	\$3,166,007
State	59,733	29,128		30,288
Miscellaneous				
In-kind		38,480	30,480	37,894
Interest		242	242	250
Other	17,225	22,812	2,626	3,818
Total revenues	<u>1,662,165</u>	<u>1,675,338</u>	<u>13,880</u>	<u>1,230,368</u>
EXPENDITURES				
Current - General Government				
Personnel	719,379	697,753	15,629	503,566
Fringe benefits	89,708	88,130	21,528	68,785
Travel	38,903	33,566	5,348	16,476
Supplies	27,553	13,321	(1,804)	7,375
Materials	58,678	30,348	76,335	18,913
Emergency assistance	25,660	23,487		29,346
Energy assistance	248,886	248,263	1	254,250
Other	200,292	185,796	5,484	177,271
Capital outlays	61,585	58,360	13,265	10,809
Total expenditures	<u>1,668,529</u>	<u>1,622,318</u>	<u>146,866</u>	<u>1,273,882</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,736	351,584	132,640	56,533
OTHER FINANCING SOURCES (USES)				
Operating transfers in				2,000
Operating transfers out	(113,725)	(113,120)	554	(118,820)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-----	138,314	133,224	18,753
FUND BALANCES, beginning of year				
Prior period adjustments		136,379		87,840
		200		200
FUND BALANCES, end of year		<u>136,683</u>		<u>136,683</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPRICHES, LOUISIANA
GOALS TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JULY 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Community Action Agency for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Agency to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Agency.
2. Organizations for which the Agency does not appoint a voting majority but are financially dependent on the Agency.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the St. Landry Parish Community Action Agency is financially dependent on the St. Landry Parish Police Jury, even though the Police Jury does not appoint a voting majority of Community Action Agency's governing body, the St. Landry Parish Community Action Agency is considered to be a component unit of the St. Landry Parish Police Jury. The basic entity being reported on in the St. Landry Parish Community Action Agency's general purpose financial report includes all funds and account groups over which the Agency exercises oversight responsibility. This responsibility includes financial interdependency, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

BASIC OF ORGANIZATION - FUND ACCOUNTING

The accounts of the St. Landry Parish Community Action Agency are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund type and broad category as follows:

Governmental Funds

General Fund. The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
DELTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1992

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Revenue Funds. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Agency Funds. Agency Funds are used to account for assets held by the Agency in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are recorded in net assets equal liabilities and do not involve measurement of results of operations.

BAIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and fiduciary funds are accounted for using a modified financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and fiduciary funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The basis of accounting used for recording grants, entitlements, or shared revenues is determined by the fund type in which the grant, entitlement, or shared revenue is recorded. Grants, entitlements or shared revenues in governmental funds have been recognized as revenue in the accounting period when they become measurable in amount, i.e., both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Insurance is reported in the period it is paid.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Deferred revenue is reported on the combined balance sheet. Deferred revenues arise when resources are incurred before St. Louisy Parish Community Action Agency has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when there is a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**ST. LOUISY PARKS COMMUNITY ACTION AGENCY
 LEWISIANA, LOUISIANA
 STATE TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JULY 31, 1998**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS AND CASH

Louisiana statute authorizes the Agency to invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and backed by the United States; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States governmental instrumentalities, which are federally sponsored; and certificates of deposits.

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

As July 31, 1998, the carrying amount of the Agency's deposits was \$117,493. The bank balance of cash was \$703,988. There are no investments as of July 31, 1998. Of the bank balance, approximately \$375,048 is covered by federal depository insurance, and approximately \$327,940 is covered by securities held by the bank in the Agency's name.

GENERAL FUND ASSETS AND GENERAL LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain or infrastructures are not capitalized by the St. Louisy Parks Community Action Agency. No depreciation has been provided on general fixed assets. All fixed assets are valued on historical cost. Interest costs on construction, if any, are not capitalized.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, net in the governmental funds.

The two account groups are not funds. They are determined only with the measurement of financial position, not with measurement of results of operations.

COMPENSATION AGREES

Full-time employees earn annual leave at the rate of 5 to 15 days per year, depending upon length of service. A maximum of 5 days of unused annual leave may be carried over from year to year. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay or an hourly rate which is an average of the three highest years of employment. Accumulated sick leave is forfeited upon termination.

At July 31, 1998, employees of the St. Louisy Parks Community Action Agency had accumulated and vested \$8,899 of employee leave benefits, computed in accordance with SRSB Compensation Section 2 49. This amount is recorded as a general long-term obligation on the accompanying financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPOLISSA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

EXEMPTIONS

Exemptions accounting is not used by the St. Landry Parish Community Action Agency.

INVENTORY

The St. Landry Parish Community Action Agency practices the policy of recording materials and supplies as expenditures when acquired. These items are not recorded as inventory because the amount of the items in stock is insignificant.

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Agency's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements overly complex and difficult to read.

The prior year balances have been restated to reflect the addition of a fund which was inadvertently omitted for fiscal year ended July 31, 1991. The results of this restatement are an increase in assets and liabilities of \$21,189 each, and an increase in revenues and expenditures of \$5,898 each.

MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general purpose financial statements and the financial statements of individual funds are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated, interfund classification have not been made in the aggregation of this data.

BUDGETS AND BUDGETARY ACCOUNTING

The St. Landry Parish Community Action Agency prepared a budget for its General Fund on the modified accrual basis of accounting.

The St. Landry Parish Community Action Agency adopts budgets for its Special Revenue funds on a program year basis instead of on the fiscal year of the Agency. Budgets required by funding agencies are prepared on a modified accrual basis of accounting. The budgets are adopted on a contract basis with various governmental bodies. Operating appropriations, to the extent not expended, lapse at year-end. Formal budgetary integration is employed as part of the accounting system.

ST. LAMERY PARISH COMMUNITY ACTION AGENCY
SPECIAL AUDITING
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1988

NOTE 3 - DEFICITS IN SPECIAL FUNDS

The following funds reflected deficit fund balances at July 31, 1988:

Special Revenue Funds	
Community	\$(14,088)
Rehabilitation	(3,300)

NOTE 3 - CHANGES IN GENERAL FINED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance 8/31/87	Acquisitions	Transfers and Retirements	Balance 7/31/88
Automobiles	\$144,842	\$32,815		\$177,657
Furniture and equipment	184,260	24,208	---	208,468
Totals	<u>\$329,102</u>	<u>\$57,023</u>	<u>---</u>	<u>\$386,125</u>

NOTE 4 - PENSION PLAN

Plan Description:

Substantially all of St. Landry Parish Community Action Agency's employees are members of the Parochial Employees' Retirement System of Louisiana. In addition to employee payroll deductions, St. Landry Parish Community Action Agency's funds are restricted to the retirement system and are recorded as expenditures.

The retirement system is a cost-sharing, multiple-employer, statewide defined benefit retirement system which is administered and controlled by a separate board of trustees. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The St. Landry Parish Community Action Agency does not guarantee the benefits granted by the retirement system. The payroll qualified to be covered by the system for the year ended July 31, 1988 was approximately \$280,438; the Agency's total payroll was \$444,142; the Agency's withholdings were \$237,044.

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and he is at least age 55, or 10 years of creditable service and he is at least age 60.

Benefit rates are 3 percent of final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 3, 1988, and 3 percent of final compensation for each year of service after January 3, 1988.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board. The rate is 3 percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statute.

**ST. LOUIS PARISH COMMUNITY ACTION AGENCY
 OPELUSAS, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JULY 31, 1988**

NOTE 4 - EMPLOYEE PLAN CONTINUED

The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14618, Baton Rouge, Louisiana, 70804-0618 or by calling (225) 388-2363.

Heading 2012a

Covered employees were required by whose statute to contribute 1.58 percent of their salary on the plan from August, 1982 to July, 1984. The Agency was required by the same statute to contribute 7.75 percent of total compensation from August, 1982 to July, 1984. The agency contribution requirement for the year ended July 31, 1984 was \$12,758.

The Agency employer contributions were 7.25 percent from August, 1984 to December, 1984. At January 1, 1985, the amount the Agency was required to contribute was increased to 7.75 percent of total compensation. The Agency contribution requirement for the year ended July 31, 1985 was \$19,498.

The Agency employee contributions were 4 percent from August, 1984 to December, 1985. At January 1, 1986, the amount the Agency was required to contribute was decreased to 3.25 percent of total compensation. The Agency contribution requirement for the year ended July 31, 1986 was \$20,712.

NOTE 5 - SUMMARY OF LONG-TERM DEBT

The following is a summary of the long-term debt transactions for the year ended July 31, 1988:

	Balance at Beginning of 1987	Additions	Reductions	Balance at End of 1988
Committed charges	\$6,511	41,588	-	48,099
Totals	\$6,511	41,588	-	48,099

ST. LAWRENCE PARISH COMMUNITY ACTION AGENCY
DEVELOPMENT, MISSISSIPPI
BOOKS TO MEMORIAL STATEMENT
FOR THE YEAR ENDING JULY 31, 1978

NOTE 4 - INTEREST RECEIVABLES - SUMMARY

	Interest Receivable	Interest Expenses
General Fund	\$7,100	
Special Accounts Funds		
Project Independence	8,786	
Section 18	5,203	
State Funds	7,555	
Community		\$37,375
MHO	3,101	950
Special Fund	6,863	2,880
Transportation Local	1,881	
Medical	1,198	583
Rehabilitation		8,536
Emergency Food and Shelter		60
Housing Preservation	583	
Fiduciary Funds		
Payroll Fund	-----	-----180
Totals	<u>28,661</u>	<u>28,661</u>

NOTE 7 - BOARD MEMBERS

During the year ended July 31, 1978, the following individuals served on the St. Lawrence Parish Community Action Agency's Board of Directors:

Mary Lou Laramie	Luther Ellis, Sr.	Rev. Clifford Moore
Michael Bayre	Elder Melvin Wilkley	James Higginbotham
Donald Roberts	Ronald Duggs	Ronald Howard
Daphne Adams	Boaz Levier	Marlene Griffith
Vernon Payson	Tom Liddy	John Landry
Felix Whitcomb	Peter DiLascio, III	Mayor Mary V. Murray
Rev. Willie Pitts	Rev. J.C. Jenkins	

Board members received no compensation.

ST. LAMAR PARISH COMMUNITY ACTION AGENCY
 ORLEANS, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JULY 31, 1998

NOTE 8 - OPERATING TRANSFERS OUT

The operating transfers out, included in the individual funds as of July 31, 1998, are as follows:

Community Services Block Grant		
Transfers for utility expenditures paid by the Special Fund		\$6,468
Section 18		
Transfers for utility expenditures paid by the Special Fund		1,568
Special Commission		
Transfers for utility expenditures paid by the Special Fund		
State	63,182	
State and Local	3,182	66,364
Physical Rehabilitation		
Transfers for utility expenditures paid by the Special Fund		978
Home Energy Assistance		
Transfers for utility expenditures paid by the Special Fund		1,548
Title XIX		
Transfers for General Fund expenditures		10,282
Total operating transfers out		84,898

NOTE 9 - OPERATING TRANSFERS IN

The operating transfers in, included in the individual funds as of July 31, 1998, are as follows:

Special Fund		
Transfers from individual funds for utility expenditures		\$14,718
General Fund		
Transfers from Title XIX Fund for food distribution and other expenditures		10,282
Total operating transfers in		25,000

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
MEMPHIS, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1988

NOTE 10 - SUPPLEMENTARY FINANCIAL INFORMATION

Budgets are adopted for certain Special Revenue Funds on a contract basis with various governmental bodies. The funds presented in the Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (OMB-Basis) and Actual are those funds with budgets. These funds are presented on an individual program year-end basis and include the program year which ended from August 31, 1987 through July 31, 1988. Presented below is a reconciliation between agency revenues as shown on pages 4 and 6.

Special Revenue Funds

Excess (deficiency) of revenues and other financing sources over expenditures and other uses as shown on page 4	\$126,913
ADD (deduct) funds not budgeted:	
Project Care	(1,591)
Title XII	3,137
Special Fund	2,908
Transportation Total	(2,184)
ADD (deduct) excess revenues or expenditures for period from fund's program year-end to July 31, 1988:	
Medicaid - June 30, 1988 program year-end	376
Project Independence - June 30, 1988 program year-end	(2,083)
Rehabilitation - October 31, 1987 program year-end	1,658
Head Start Services - December 31, 1987 program year-end	(2)
State Mentalization - March 31, 1988 program year-end	(2)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses as shown on page 4	<u>138,214</u>

NOTE 11 - PRIOR PERIOD ADJUSTMENTS

Prior period adjustments for the year ended July 31, 1988 are as follows:

To correct expenditures paid and revenues received during the current year for the prior year in the following funds:

Commodity	\$608
Section 18	208
<u>Total prior period adjustments</u>	<u>(418)</u>

NOTE 12 - YEAR 2000 DATE/ISSUE/UPDATE

St. Louisy Parish Community Action Agency currently uses one computer software package in their operations which could be affected by the year 2000 issue. The accounting and payroll software used by the Agency is manufactured by EPASoftware. As of the end of 1988, the Agency is to receive the annual update which should solve this software year 2000 compliance.

FINANCIAL STATEMENTS OF INDIVIDUAL FORMS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ST. LOUIS PARISH COMMUNITY ACTION AGENCY
 ORGANIZED 1961-1962
 FUND BALANCE SHEET
 JULY 31, 1968

ASSETS	1968	1967
Cash	\$9,009	\$18,860
Due from other funds	<u>2,182</u>	<u>5,388</u>
Total assets	<u>11,191</u>	<u>24,248</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to other funds	-----	-----
Total liabilities	<u>-----</u>	<u>-----</u>
FUND BALANCE		
Unreserved	\$11,191	\$24,248
Total liabilities and fund balance	<u>11,191</u>	<u>24,248</u>

ST. LOUIS PARKER COMMUNITY ACTION AGENCY
 NEWORLEANS, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - BUDGET (GRAND-TOTAL) AND ACTUAL
 FOR THE YEAR ENDED JULY 31, 1968 AND 1967

	1968		VARIANCE FAVORABLE UNFAVORABLE	1967 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Miscellaneous				
Other	25,000	3,225	\$11,875	\$1,000
Total revenues	25,000	3,225	11,875	3,000
EXPENDITURES				
Current - General Government				
Travel	3,000	945	57	268
Supplies	500	897	(397)	607
Other	3,500	7,068	431	4,348
Capital outlays				
Equipment	3,000	6,312	-681	-----
Total expenditures	13,000	22,162	-825	4,915
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,000)	(18,937)	(2,447)	(1,915)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	12,000	10,281	(1,719)	26,450
Operating transfers out	-----	-----	-----	(27,885)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	-----	(8,656)	(4,161)	(1,435)
FUND BALANCES, beginning of year		12,288		(2,883)
FUND BALANCES, end of year		3,632		(4,318)

SPECIAL FINANCIAL FUNDS

PROJECT LAKE PROGRAM

The Project Lake Program provides direct payments to home energy suppliers on behalf of eligible households. Funds are derived from local contributions.

TITLE XII

The Title XII Program provides emergency medical transportation and access to Home Service Agencies for the blind, elderly, and disabled.

HOME ENERGY ASSISTANCE

The Home Energy Assistance Program provides utility assistance to eligible low-income families.

FOOD FOR SENIORS

The Food for Seniors Program provides funds to assist in the distribution of commodities to senior citizens.

SECTION 18

The Section 18 Program provides a public access transportation program on a demand-response basis, as well as an existing fixed route to economically disadvantaged residents of the parish.

COMMUNITY SERVICES BLOCK GRANT

The Community Services Block Grant Program provides services and activities having a measurable and potential major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem; to obtain and maintain adequate housing and a suitable living environment; and to provide an emergency basis for the provision of such supplies and services, nutritional funds, and related services, as may be necessary to maintain conditions of survival and sanitation among the poor.

STATE FUNDS

The State Funds Program provides financial assistance to the Agency to be used at their discretion as a supplement to all programs where financial assistance is needed.

SPECIAL SERVICE FUNDSSTATE MAINTENANCE

The State Maintenance Program provides installation of energy conserving measures in dwellings, in order to conserve needed energy and to reduce the impact of rising energy costs on low-income persons, particularly the elderly and handicapped. The Low-Income Home Energy Assistance Program provides energy related home repairs for low-income households.

MEAL AND CLOTHING

The MD Program provides counseling to homeowners. The Community Program provides funds to assist in the transportation and distribution of commodities.

SENIOR COMPANION PROGRAM

The Senior Companion Program provides volunteer opportunities for low-income individuals aged sixty and older which enhance their ability to remain active and provide critically needed community services; to provide long-term care by assisting adults, primarily older individuals with mental, emotional, and physical impairments, to achieve and maintain their fullest potential to be healthy and to manage their lives independently.

MEDICARE

The Medicaid Program provides a means for disadvantaged individuals to apply for medical assistance.

PROJECT INDEPENDENCE

The Project Independence Program provides transportation service to economically disadvantaged persons involved in completing their education.

EMERGENCY FOOD AND SHELTER

The Emergency Food and Shelter Program provides for the purchase of food and shelter, to supplement and extend available resources.

SPECIAL FUND

The Special Fund is used to account for revenues and expenditures which are not required to be accounted for in another fund.

SPECIAL SERVICES FUNDTRANSPORTATION FUND

The Transportation Local Fund provides monies that are valued usually to pay for any transportation expenses not covered under the Title XII and Section 18 Programs.

HEATING PRESERVATION

The Heating Preservation Program provides installation and repairs of homes owned by very low-income individuals. This work is needed in order to conserve energy and as a result reduce the impact of rising energy costs.

REHABILITATION PROGRAM

The Rehabilitation Program provides transportation to educational facilities for handicapped individuals.

ST. JOSEPH'S UNIVERSITY, BUREAU OF RESEARCH
FINANCIAL STATEMENT
REVENUE FROM THE UNIVERSITY
FOR 1954-55

	REVENUE FROM THE UNIVERSITY			
	1954-55	1953-54	1952-53	1951-52
TOTAL	10,422	10,422	10,422	10,422
Net from other governments	1,000	1,000	1,000	1,000
Net from other funds	1,000	1,000	1,000	1,000
Other revenues	8,422	8,422	8,422	8,422
TOTAL	10,422	10,422	10,422	10,422
EXPENSES	10,422	10,422	10,422	10,422
Salaries	1,000	1,000	1,000	1,000
Benefits	1,000	1,000	1,000	1,000
Travel	1,000	1,000	1,000	1,000
Supplies	1,000	1,000	1,000	1,000
Other	6,422	6,422	6,422	6,422
TOTAL	10,422	10,422	10,422	10,422

This statement prepared by the Bureau of Research.

W. WOOD, JR., MEMBER, AMERICAN BAR ASSOCIATION
W. WOOD, JR., MEMBER, AMERICAN BAR ASSOCIATION
W. WOOD, JR., MEMBER, AMERICAN BAR ASSOCIATION
W. WOOD, JR., MEMBER, AMERICAN BAR ASSOCIATION

2022

Full-time office personnel
 Pay from other funds
 Other personnel

	2022	2021	2020
	11,489	111,250	104,700
	1,474	114,600	114,200
	—	24,875	14,200
	—	—	125
	13,025	450,425	433,125

2021-2022

Substantive work

2021-2022

Agency's financial
 health & solvency
 financial stability
 for all current funds
 (including) personnel
 2021-2022-2023

	2021	2020	2019
	88	149,111	175,100
	—	1,110	875
	—	14,200	1,200
	—	45,000	1,200
	7,000	171,421	178,375
	—	—	178,375
	7,000	171,421	178,375
	7,000	171,421	178,375

2021-2022

2021-2022

2021-2022-2023-2024-2025

	2021	2020	2019
	7,000	171,421	178,375
	7,000	171,421	178,375

STATE OF NEW YORK
OFFICE OF THE COMPTROLLER
STATE FINANCE REPORT
FOR THE FISCAL YEAR ENDING 1997

ACCOUNT	1996	1997	% CHG	1996	1997	% CHG	1996	1997	% CHG
REVENUES									
General	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Income Tax	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
EXPENDITURES									
General	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Salaries	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Benefits	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Travel	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Supplies	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Utilities	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Telephone	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Printing	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Postage	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Repairs	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Miscellaneous	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Interest	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Debt Service	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Capital Outlay	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Reserve for Contingencies	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Other	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
NET REVENUES									
General	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Income Tax	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
NET EXPENDITURES									
General	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Salaries	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Benefits	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Travel	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Supplies	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Utilities	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Telephone	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Printing	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Postage	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Repairs	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Miscellaneous	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Interest	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Debt Service	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Capital Outlay	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Reserve for Contingencies	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Other	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
NET SURPLUS									
General	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	
Income Tax	11,141,000	10,711,000	(3.8)	100.0	100.0		100.0	100.0	

NOTE: All figures are in thousands of dollars unless otherwise indicated.

ST. LOUIS PARISH COMMUNITY ACTION AGENCY
 MONROE, LOUISIANA
 PROJECT CASE
 STATEMENT OF REVENUES, EXPENDITURES, AND BALANCE
 AS FUND BALANCE
 FOR THE YEARS ENDED SEPTEMBER 30, 1987 AND 1986

	1987 BUDGET	1986 ACTUAL
REVENUES		
Miscellaneous		
Other	62,300	61,018
Total revenues	2,300	2,018
EXPENDITURES		
Current - General Government		
Other		
Utilities	1,800	2,018
Total expenditures	1,800	2,018
GRAND DIFFERENCE OF REVENUES OVER EXPENDITURES	500	418
FUND BALANCE, beginning of year	1,208	1,018
FUND BALANCE, end of year	2,302	1,878

ST. LAWRENCE PARISH COMMUNITY ACTION AGENCY
MONROE, LOUISIANA
TITLE SIX
STATEMENT OF REVENUES, EXPENDITURES, AND OTHERS
IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1992

	1992 ACTUAL
REVENUES	
Intra-governmental	
Federal	
Indirect - Title XIX	\$31,716
Total revenues	<u>31,716</u>
EXPENDITURES	
Current - General Government	
Personnel	
Salaries	___795
Fringe benefits	
Workmen's compensation	___89
Supplies	
Office	___718
Other	
Telephone and postage	1,436
Copying	498
Van maintenance	4,136
Van repairs	2,187
Miscellaneous	1,438
Advertising	___138
Total other	<u>10,888</u>
Capital outlays	
Equipment	___658
Total expenditures	<u>22,962</u>
EXCESS CREDIT/SHORTAGE OF REVENUES OVER EXPENDITURES	8,754
OTHER FINANCING SOURCES (USES)	
Operating transfers out	(15,852)
EXCESS CREDIT/SHORTAGE OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHERS	7,902
FUND BALANCE, beginning of year	<u>4,718</u>
FUND BALANCE, end of year	<u>12,620</u>

ST. LOUISY TRADING COMMUNITY ACTION AGENCY
 FEDERAL RESERVE BANK
 FEDERAL ENERGY ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES, FOR CHARGES
 IN FUND BALANCE - FISCAL YEAR 1967 AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1967

	1967		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
REVENUES			
Intergovernmental			
Federal	428,300	428,300	—
Total received	428,300	428,300	—
EXPENDITURES			
Current - Federal Government			
Personnel			
Salaries	18,000	15,815	2,185
Fringe benefits			
Payroll taxes	1,300	1,185	115
Workmen's compensation	167	155	12
Unemployment insurance	684	664	20
Employee medicine	138	130	8
Total fringe benefits	3,289	3,289	—
Travel			
Local	—	—	111
Supplies	—	—	172
Energy assistance	288,360	288,360	—
Other			
Postage and telephone	408	654	(246)
Advertising	508	185	323
Copying	642	235	407
Audit	1,308	1,308	—
Miscellaneous	—	118	(118)
Total other	3,866	3,690	176
Total expenditures	288,360	288,360	—
FROM DEFICIENCY OF REVENUES FOR EXPENDITURES	—	—	—
FUND BALANCE, beginning of year		—	
FUND BALANCE, end of year		—	

ST. LAMAR PARISH COMMUNITY ACTION AGENCY
 ORLEANS, LOUISIANA
 SECTION 18

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (PLAN-BASIS) AND ACTUAL
 FOR THE YEARS ENDED JUNE 30, 1984 AND 1983

	1984		VARIANCE FAVORABLE (UNFAVORABLE)	1983 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Inter-governmental				
Federal				
Indirect	545,700	545,700		545,700
Miscellaneous				
Fund Income		124	124	245
Other				258
Total revenues	<u>545,700</u>	<u>545,824</u>	<u>-124</u>	<u>793,903</u>
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	24,500	26,000	2,500	24,518
fringe benefits	6,100	6,700	600	6,065
Travel				
Local	1,000	738	262	1,808
Supplies	700	500	200	500
Other				
Vehicle repairs, maintenance and fuel	15,000	14,065	935	10,147
Telephone	2,100	3,870	1,770	2,093
Advertising	210	96	114	62
Membership dues	515	440	75	600
Audit	700	2,000	(1,300)	2,000
Copying	800	607	193	600
Postage	800	230	570	570
Vehicle insurance	4,700	6,745	2,045	3,900
Miscellaneous	420	625	205	400
Total other	<u>22,515</u>	<u>28,540</u>	<u>6,025</u>	<u>27,180</u>
Total expenditures	<u>51,715</u>	<u>58,820</u>	<u>7,105</u>	<u>56,362</u>

This statement continued on next page.

ST. LAMBERY PARISH COMMUNITY ACTION AGENCY
 OPILOUSAS, LOUISIANA
 SECTION II
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - FUND 1001-BAKED AND OTHER INSTANCES
 FOR THE YEARS ENDED JUNE 30, 1979 AND 1978

	1979		VARIANCE FAVORABLE (UNFAVORABLE)	1978 ACTUAL
	BUDGET	ACTUAL		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		17,000	17,000	174,283
OTHER FINANCING SOURCES (USES) Operating transfers out	---	(11,260)	(11,260)	22,280
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	---	5,740	5,740	32,603
FUND BALANCE, beginning of year		36,400		26,206
Prior period adjustments		---		---
FUND BALANCE, end of year		42,140		26,609

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
ORLEANS, LOUISIANA
COMMUNITY SERVICES BLOCK GRANT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (PLAN) BASIS AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1962 AND 1961

	1962		VARIANCE FAVORABLE (UNFAVORABLE)	1961 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Total governmental				
Federal				
Indirect	\$281,896	\$258,682	\$(23,214)	\$258,882
Total program	281,896	258,682	(23,214)	258,882
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	175,625	168,188	7,437	171,593
Fringe benefits	24,362	28,719	4,357	24,918
Travel	7,389	6,653	736	7,388
Supplies				
Office	4,393	3,188	1,205	3,403
Other				
Audit	2,190	2,190		2,190
Telephone and postage	8,638	2,559	6,079	1,088
Accounting costs	1,000	125	875	728
Printing and publications	1,000	1,468	(468)	818
Insurance	13,548	18,125	4,577	1,469
Advertising		20	470	48
Equipment, repair and rental	10,018	6,888	3,130	1,562
Dues	638	368	270	818
Community advertising	1,000	2,257	(1,257)	712
Community distribution	2,150	2,125	25	1,585
Emergency medical	2,000	2,000		2,000
Community activities	1,800	657	1,143	1,400
Community truck maintenance	1,000	1,765	(765)	1,200
Community food and nutrition	1,887	938	949	1,634
Drug testing		428	(428)	753
Community equipment repair	583	2,129	(1,546)	
Board member meals		284	(284)	
Cable television		884	(884)	
Total other	58,568	38,856	19,712	38,323
Capital outlays				
Equipment	3,000	3,620	(620)	1,258
Total expenditures	275,655	258,182	17,473	187,245

This statement continued on next page.

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
 DELMONTE, LOUISIANA
 COMMUNITY SERVICE BLOCK GRANT
 STATEMENT OF REVENUES, EXPENDITURES, AND FINANCIAL
 18 YEAR BALANCE - BUDGET (GRANT-BASED) AND ACTUAL (CONTINUED)
 FOR THE YEARS ENDED DECEMBER 31, 1981 AND 1982

	1981		VARIANCE RESPONSIBLE CORRESPONDENCE	1982 ACTUAL
	BUDGET	ACTUAL		
EXCESS (DEFICIENCY) OF REVENUES AND EXPENDITURES	\$8,460	\$8,460		\$8,460
OTHER FINANCING SOURCES CUSED Operating Transfers out	\$8,460	\$8,460	—	\$8,460
EXCESS DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	—	—	—	—
YEAR BALANCE, beginning of year		—		—
YEAR BALANCE, end of year		—		—

SE...LARRY ELLIOTT COMMUNITY ACTION AGENCY
 EPIPLISIAN, LOUISIANA
 STATE FUND
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE YEARS ENDED JUNE 30, 1998 AND 1999

	1998 ACTUAL	1999 ACTUAL
REVENUES		
Total revenues	-0-	-0-
EXPENDITURES		
Federal - Federal Government		
Total expenditures	-0-	-0-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	-0-
FUND BALANCE, beginning of year	\$1,632	\$1,632
FUND BALANCE, end of year	1,632	1,632

ST. LOUISY PARISH COMMUNITY ACTION BOARD
 BERKENS, LOUISIANA
 STATE REVENUE OFFICE
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
 FOR THE YEARS ENDED MARCH 31, 1998 AND 1997

	1998		VARIANCE FAVORABLE UNFAVORABLE	1997 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intragovernmental				
Federal				
Indirect	\$108,488	\$88,838	\$(12,689)	\$5,432
Total government	108,488	88,838	(12,689)	5,432
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	38,810	45,355	12,349	2,652
fringe benefits	18,880	1,451	2,429	313
Travel				
local	---,600	---,421	---,289	---,86
Supplies				
Office	600	458	155	4
Shop	---	1,398	18,295	---
Total supplies	---,600	1,398	18,350	---
Materials				
Fuel	12,600	22,488	16,580	---
Other				
Copying	600	---	600	---
Incidental repairs	---	5,420	45,870	---
mail	484	484	---	450
Telephone	600	43	557	---
Postage	600	---	600	---
Printing	368	---	368	---
Advertising	600	---	600	70
Technical conferences	164	---	164	---
Truck maintenance	1,890	1,435	47,435	119
Insurance	436	458	---	423
Miscellaneous	14,844	---	14,844	---
Health and safety	1,850	1,485	358	---
Total other	29,334	11,882	8,582	1,425
Total expenditures	188,488	82,431	12,833	2,822
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	---,000	(445)	(1615)	---
FUND BALANCE, beginning of year				
		5,137		6,151
FUND BALANCE, end of year				
		1,392		5,231

ST. SAVERY PARISH COMMUNITY ACTION AGENCY
 MONROE, LOUISIANA

STATEMENT OF REVENUE, EXPENDITURES, AND DISBURS
 IN FUND BALANCE
 FOR THE YEARS ENDED AUGUST 31, 1987 AND 1986

	1987 ACTUAL	1986 ACTUAL
REVENUE		
Total revenues	—0—	—0—
EXPENDITURES		
Current - General Government		
Travel	930	970
Supplies		100
Other	135	
Total expenditures	1,065	1,070
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,065)	(1,070)
FUND BALANCE, beginning of year	2,625	2,035
FUND BALANCE, end of year	1,560	965

ST. LOUIS PARISH COMMUNITY ACTION BOARD
 ORLEANS, LOUISIANA
 CHARITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE YEARS ENDING SEPTEMBER 30, 1992 AND 1991

	1991 ACTUAL	1992 ACTUAL
REVENUES		
Intergovernmental		
Federal	\$5,868	\$10,268
State/Local		
Other	_____	950
Total revenues	\$5,868	\$11,218
EXPENDITURES		
Current - General Government		
Personnel		
Salaries	\$4,808	\$0,500
Supplies	_____	180
Other		
Gas expense		50
Repairs		400
Reimbursement of commodities	144	325
Printing	_____	258
Total other	\$506	\$1,133
Total expenditures	\$4,808	\$1,963
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		
		\$954
FUND BALANCE, beginning of year	(\$15,868)	(\$15,868)
FUND BALANCE, end of year	(\$15,868)	(\$15,868)

ST. LOUISY PAPER COMMUNITY ACTION AGENCY
 OCEANAS, LOUISIANA
 CELEBRATIONS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (OASAP-AGC) ACTING
 FOR THE YEAR ENDING MARCH 31, 1968 AND 1967

	1968		VARIANCE FAVORABLE UNFAVORABLE	1967 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intra-governmental				
Federal				
Direct	\$274,850	\$274,631		\$272,299
State	29,725	29,725		30,288
Miscellaneous				
Interest		197	197	250
In-kind		50,480	50,480	22,794
Volunteers of month		580	580	
Recognition revenue		2,080	2,080	2,800
Total revenues	<u>304,575</u>	<u>357,313</u>	<u>52,738</u>	<u>338,121</u>
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	52,894	48,128	4,766	52,800
Expenses	281,363	292,364	11,001	289,501
Total personnel	<u>334,257</u>	<u>340,492</u>	<u>6,235</u>	<u>342,301</u>
Fringe benefits				
Payroll taxes	4,100	3,344	756	3,800
Workers' compensation	269	364	95	362
Unemployment insurance	2,478	2,161	317	2,173
Savings	292	447	155	691
Total fringe benefits	<u>7,139</u>	<u>6,316</u>	<u>823</u>	<u>7,026</u>
Travel				
Out-of-area	448	385	63	1,413
Local	1,297	1,076	221	1,523
Volunteer	26,962	28,218	1,256	23,312
Total travel	<u>28,707</u>	<u>29,679</u>	<u>972</u>	<u>26,248</u>
Supplies				
Office	1,308	2,313	1,005	1,368
Other				
Audit	1,500	1,500		1,500
Printing	1,937	2,160	223	1,842
Insurance	612	671	59	673
Physicals	100	60	40	
Recognition	1,434	4,808	3,374	5,340
Uniforms	351	170	181	
Postage and telephone	1,319	4,889	3,570	4,884
Tools	1,000	950	50	1,823

This statement continued on next page.

ST. LOUIS PACIFIC COMMUNITY ACTION AGENCY
 ST. LOUIS, MISSOURI
 SECURE COUNSELING
 STATEMENT OF RECEIPTS, DISBURSURES, AND CHANGES
 IN FUND BALANCE - BUDGET FUND-242(2) AND ACTUAL CONTRIBUTIONS
 FOR THE YEARS ENDED MARCH 31, 1978 AND 1977

	1978		VARIANCE FAVORABLE (UNFAVORABLE)	1977 ACTUAL
	BUDGET	ACTUAL		
Other (Continued)				
Membership		840	\$1801	
In-kind applied		38,480	(30,480)	37,894
Volunteer of month		45	(45)	
Miscellaneous	1,758	363	(1395)	1,431
Total other	10,418	42,328	(38,269)	58,829
Capital outlays				
Equipment	800	5,322	(4,522)	337
Total expenditures	182,802	236,328	(53,526)	227,893
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,366	2,369	33	1,807
OTHER FINANCIAL SOURCES (USES)				
Operating transfers net	(2,366)	(2,369)	---	(2,369)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER USES	---	---	---	(1,562)
FUND BALANCE, beginning of year		5,322		5,322
FUND BALANCE, end of year		5,328		3,760

AT-LANDY COMMUNITY ACTION AGENCY
 ORLEANS, LOUISIANA
 BUDGET
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (BAP-BAGIS) AND ACTUAL
 FOR THE YEARS ENDING JUNE 30, 1988 AND 1987

	1988			1987 ACTUAL
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	
REVENUES				
Intergovernmental				
Federal	118,000	112,568	-5,432	56,238
Total revenues	118,000	112,568	-5,432	56,238
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	4,000	-----	4,000	11,263
Fringe benefits				
Payroll taxes	500	-----	500	568
Workman's compensation	87	-----	87	86
Unemployment insurance	471	-----	471	568
Employee medicals	57	-----	57	58
Total fringe benefits	1,380	-----	1,380	1,358
Travel	1,000	172	828	-----
Supplies	500	-----	500	48
Other				
Miscellaneous	1,000	-----	1,000	78
Total expenditures	18,000	172	8,828	13,150
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
		10,314	10,366	(4,912)
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-----	-----	-----	2,800
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND TRANSFERS				
	-----	10,314	10,366	(4,902)
FUND BALANCE, beginning of year		26,566		26,561
FUND BALANCE, end of year		26,858		26,249

St. LOUISY BRANCH COMMUNITY ACTION AGENCY
 SPRINGFIELD, MISSOURI
 FINANCIAL STATEMENT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (1967-1968) AND ACTUAL
 FOR THE YEARS ENDED JUNE 30, 1967 AND 1968

	1967		VARIANCE FAVORABLE (UNFAVORABLE)	1968 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Inter governmental				
Federal				
Title IV	410,400	410,400	— 000	410,400
Total revenues	410,400	410,400	— 000	410,400
EXPENDITURES				
Current - Federal Government				
Personnel salaries	218,800	212,128	6,672	218,300
Fringe benefits				
Payroll taxes	4,488	5,137	1,649	5,137
Workers's compensation	4,890	3,408	1,482	3,408
Unemployment insurance	3,338	2,513	825	2,513
Employee medicine	1,808	808	940	808
Group insurance	2,820	1,818	1,002	1,818
Total fringe benefits	12,834	13,214	380	13,214
Travel	1,280	— 00	1,280	— 00
Supplies	726	300	426	406
Other				
Audit	2,000	2,000	— 000	2,000
Auto maintenance	18,800	9,854	8,946	8,192
Auto repairs	20,800	20,800	— 000	20,800
Auto insurance	28,000	27,800	200	28,000
Postage and copying	1,380	2,214	834	980
Telephone	2,180	2,000	180	1,800
Building insurance	1,000	— 00	1,000	— 00
Advertising	— 00	35	35	— 00
Miscellaneous	— 00	107	107	1,200
Total other	35,180	36,820	1,640	36,820
Capital outlays				
Furniture	18,000	41,818	23,818	8,176
Equipment	— 000	800	800	— 000
Total capital outlays	18,000	42,618	24,618	8,176
Total expenditures	284,780	298,126	13,346	285,954

This statement continued on next page.

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
 OFFICIALS' LIABILITIES
 PROJECT INFORMATION
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET (UNAPPORTIONED) AND ACTUAL (CONTINUED)
 FOR THE YEARS ENDED JUNE 30, 1978 AND 1977

	1978		BALANCE FORWARD UNAPPORTIONED	1977 ACTUAL
	BUDGET	ACTUAL		
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	\$3,980	\$108,887	\$200,987	\$40,435
<u>OTHER FINANCING SOURCES (USES)</u> Operating transfers out	(2,580)	(1382)	(2,138)	18,389
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</u>	1,400	188,505	198,849	58,824
<u>FUND BALANCE, beginning of year</u> Prior period adjustments		87,843		58,824
<u>FUND BALANCE, end of year</u>		<u>188,847</u>		<u>87,648</u>

ST. LARRY PARISH COMMUNITY ACTION BOARD
 OULACHAS, LOUISIANA
 EMERGENCY FOOD AND HEALTH PROGRAM
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (BASE-BALUD) AND ACTUAL
 FOR THE YEARS ENDED SEPTEMBER 30, 1951 AND 1952

	1952		VARIANCE FAVORABLE (ADVERSE)	1950 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Involuntary				
Federal	\$28,183	\$28,183	—	\$28,283
Total revenues	28,183	28,183	0-	28,283
EXPENDITURES				
Current - General Government				
Emergency assistance				
Rent and mortgage	8,909	8,885	24	8,322
Utilities	16,282	16,829	(547)	23,234
Total emergency assistance	25,191	25,714	(523)	28,556
Supplies	—	—	—	—
Other				
Audit	—	—	—	—
Total expenditures	25,191	25,714	(523)	28,556
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	—	—	0-	—
YTD BALANCE, beginning of year	—	—	—	—
YTD BALANCE, end of year	—	—	—	—

ST. LOUIS SOCIAL SECURITY ACTION GROUP
 ST. LOUIS, MISSOURI
 SPECIAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE YEARS ENDED SEPTEMBER 30, 1993 AND 1994

	1993 ACTUAL	1994 ACTUAL
REVENUES		
Miscellaneous		
Other	\$13,651	\$22,430
Interest	<u>51</u>	<u>28</u>
Total Revenues	<u>13,702</u>	<u>22,458</u>
EXPENDITURES		
Current - General Government		
Personnel	4,384	3,888
Supplies	1,734	2,576
Other	23,880	26,391
Capital outlay		
Equipment	<u>28,226</u>	<u>1,688</u>
Total expenditures	<u>29,224</u>	<u>32,543</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,522)	(10,085)
OTHER FINANCING SOURCES USED		
Operating transfers in	14,284	12,812
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	(1,238)	(7,273)
FUND BALANCE, beginning of year	3,628	11,286
FUND BALANCE, end of year	2,390	4,013

ST. LASHBY POLISH COMMUNITY ACTION AGENCY
 MONROE, LOUISIANA
 TRANSMITTING LOCAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE YEARS ENDED FEB. 28, 1968 AND 1967

	1968 ACTUAL	1967 ACTUAL
REVENUES		
Miscellaneous		
Interest	—533	—534
Total revenues	—533	—534
EXPENDITURES		
Current - General Government		
Total expenditures	—0-	—0-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	33	34
OTHER FINANCING SOURCES (USES)		
Sale of fixed assets	2,066	—
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	2,101	34
FUND BALANCE, beginning of year	2,487	2,383
FUND BALANCE, end of year	4,588	2,417

ST. LOUISY PARKS COMUNITY ACTION AGENCY
 OFFICERS, LEADERSHIP
 FINANCIAL STATEMENT
 STATEMENT OF REVENUES, EXPENDITURES AND BALANCE
 IN FUND BALANCE - BUDGET (YEAR-BASED) AND ACTUAL
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1991

	1991		EXPLANATION FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Intergovernmental			
Federal	\$22,000	\$22,000	---
Total revenues	\$22,000	\$22,000	---
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	5,900	17,810	\$11,910
Fringe benefits	400	349	(101)
Travel	000	150	150
Supplies	100	000	(000)
Materials	21,170	9,920	11,250
Other	1,030	1,000	30
Total expenditures	\$29,600	\$29,630	---
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	---	---	---
FUND BALANCE, beginning of year		---	
FUND BALANCE, end of year		---	

ST. LAWRENCE HUNTER COMMUNITY ACTION AGENCY
 FISCAL YEAR 1971-1972
 REHABILITATION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET COMPARATIVE BASIS AND ACTUAL
 FOR THE YEARS ENDED OCTOBER 31, 1971 AND 1972

	1971			1972 ACTUAL
	BUDGET	ACTUAL	UNPLANNED UNRECOVERABLE	
REVENUES				
Intergovernmental				
Federal	\$28,753	\$28,304	\$449	\$28,344
Total revenues	28,753	28,304	449	28,344
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	18,124	18,803	1289	17,529
fringe benefits				
Payroll taxes	1,431	1,285	251	1,045
Workers' compensation	1,027	1,249	268	1,216
Unemployment insurance	941	374	185	499
Employers' Medicare	389	212	85	288
Total fringe benefits	4,178	3,530	729	3,818
Supplies	280	309	—	329
Other				
Post	500	500	—	500
Telephone	300	300	—	300
Bus maintenance	3,000	3,000	—	3,000
Bus repairs	1,500	1,500	—	1,500
Bus insurance	2,000	2,000	—	2,000
Total other	8,300	8,230	—	8,230
Total expenditures	36,753	36,753	1	36,753
CHANGE (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	—	(49)	(49)	(475)
FUND BALANCE, beginning of year		\$2,125		\$2,581
FUND BALANCE, end of year		\$2,125		\$2,106

ST. LOUISY PALMS COMMUNITY ACTION CENTER
 CENTERS, LOUISIANA
 FOR MS. SENIORS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (COMPARING) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1997

	1997		BALANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Miscellaneous			
Other	521,225	522,295	_____
Total revenues	521,225	522,295	_____
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	18,000	20,375	\$2,375
Fringe benefits			
Payroll taxes	2,988	366	2,622
Workman's compensation	1,328	167	1,161
Employee medicals	628	81	547
Total fringe benefits	5,000	579	4,421
Travel	525	82	443
Other			
Van maintenance	1,580	54	1,526
Insurance	1,000	1,000	0
Postage and copying		82	182
Printing	180		180
Miscellaneous	1,380	290	1,090
Total other	3,380	3,376	4
Total expenditures	21,375	22,172	18,118
EXCESS (DEFICIENCY) OF REVENUES FOR EXPENDITURES	_____	19,558	19,518
FUND BALANCE, beginning of year			
FUND BALANCE, end of year		19,558	

FIDUCIARY FUND TYPES

Fiduciary Fund Types include Trust and Agency Funds which are used to account for the assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

The payroll account is used to account for the Agency's payroll and related expenses.

ST. JAMES PARISH COMMUNITY ACTION AGENCY
 8700 W. 136TH ST.
 MINNEAPOLIS, MINN. 55426
 RELEASE SHEET
 JULY 31, 1988

AGENCY FUNDS
 CHECKED ACCOUNT

<u>ASSETS</u>	
Cash	525
<u>Total Assets</u>	<u>525</u>
<u>LIABILITIES</u>	
Due to others	375
Due to other funds	150
<u>Total Liabilities</u>	<u>525</u>

FINANCIAL STATEMENTS OF ACCOUNTS GROUP

FEDERAL FIXED ASSETS ACCOUNT GROUP

The Federal Fixed Assets Account Group accounts for fixed assets used in certain Special Revenue Funds.

ST. LOUIS PARISH COMMUNITY ACTION AGENCY
 MONROE, LOUISIANA
 GENERAL FUND ASSETS ACCOUNT STATEMENT
 STATEMENT OF GENERAL FUND ASSETS
 YEAR END, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
GENERAL FUND ASSETS, BY CLASS		
Automobiles	\$178,981	\$144,967
Furniture and equipment	215,131	185,350
Total general fund assets	<u>394,112</u>	<u>330,317</u>
INVESTMENT IN GENERAL FUND ASSETS	\$29,421	\$21,282

GENERAL LONG-TERM DEBT ACCOUNT OBJECT

The general long-term debt account Group accounts for long-term debt intended to be financed from governmental funds.

ST. LOUIS PUBLIC COMMUNITY ACTION CENTER
 OFFICERS, LOUISIANA
 GENERAL LONG-TERM DEBT ACCOUNT GROUP
 STATEMENT OF GENERAL LONG-TERM DEBT
 JUNE 30, 1958

	<u>COMPENSATED ABSENCES</u>	<u>1958</u>
AMOUNT TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT		
Amount to be provided:		
For long-term compensated absences	48,000	48,000
Total amount to be provided	48,000	48,000
GENERAL LONG-TERM DEBT PAYABLE		
Compensated absences payable	48,000	48,000
Total general long-term debt	48,000	48,000

RELATED RECORDS

Aprilantha, Jr., CPA
 Russell J. Stealy, CPA
 Donald H. Farnham, CPA
 James J. Anderson, Jr., CPA
 S. Kenneth Perry, S. CPA
 Warren A. Carr, CPA
 Michael S. Day, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1980-1981

Retired

Harold Dyer, CPA
 1982

John Mendenhall, CPA
 1983

Debra L. Gentry, CPA
 1988

**REPORT OF COMPLIANCE AND OF INTERNAL CONTROL OVER FINANCIAL
 REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

St. Landry Parish Community Action Agency
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Community Action Agency, Opelousas, Louisiana as of and for the year ended July 31, 1988, and have issued our report thereon dated January 15, 1989, which was qualified because insufficient audit evidence exists to support St. Landry Community Action Agency's obligations with respect to the year 2000 issue. Except as discussed in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Community Action Agency's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Community Action Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements to amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling, CPA
 Opelousas, Louisiana

January 15, 1989

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Walter Dwyer, CPA
 1986

John Hester, Ph.D., CPA
 1988

George Leland, CPA
 1988

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
 PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
 WITH OMB CIRCULAR A-113**

St. Landry Parish Community Action Agency
 Opelousas, Louisiana

Compliance

We have audited the compliance of the St. Landry Parish Community Action Agency with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-113 Compliance Requirements, that are applicable to each of its major federal programs for the year ended July 31, 1998. The St. Landry Parish Community Action Agency's major federal programs are identified in the summary of auditor's report portion of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Agency's management. Our responsibility is to express an opinion on the St. Landry Parish Community Action Agency's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-113, Audits of State, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-113 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish Community Action Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Landry Parish Community Action Agency's compliance with these requirements.

In our opinion, the St. Landry Parish Community Action Agency complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended July 31, 1998.

Internal Control Over Compliance

The management of the St. Landry Parish Community Action Agency is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Agency's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-113.

St. Landry Parish Community Action Agency
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.


John A. Stewart, Sr.
Bossier Parish, Louisiana
January 15, 1999

ST. LOUIS PARISH COMMUNITY ACTION AGENCY
EPIDORAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JULY 31, 1988

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the general purpose financial statements of the St. Louis Parish Community Action Agency.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Louis Parish Community Action Agency were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the St. Louis Parish Community Action Agency expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for the St. Louis Parish Community Action Agency.
7. The programs tested as major programs were the Senior Companion Program - CFDA #24.018 and Weatherization Assistance for Low Income Persons - CFDA #81.803. Although the low income Home Energy Assistance Program - CFDA #80.548 was a Type A program, because it was deemed to be a low-risk program, it was not tested as a major program. Instead the Weatherization Assistance for Low Income Persons Program which was a Type B program and deemed to be high-risk was selected to be tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$500,000.
9. The St. Louis Parish Community Action Agency was determined to be a low-risk auditee.

B. TYPE FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS ONLY

None

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
 Opelousas, Louisiana
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL MONIES
FOR THE YEAR ENDED JUNE 30, 1954

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Monies presents the activity of all Federal financial assistance programs of the St. Landry Parish Community Action Agency. The St. Landry Parish Community Action Agency's reporting entity is defined in Note 1 to the St. Landry Parish Community Action Agency's general purpose financial statements. All Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through other government agencies are included on the Schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Monies is presented using the accrual basis of accounting, which is described in Note 2 to the St. Landry Parish Community Action Agency's general purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Federal financial assistance income is reported in the St. Landry Parish Community Action Agency's general purpose financial statements as follows:

	<u>Intergovernmental</u> <u>REVENUES</u>
Special Revenue Fund:	
Community Services Block Grant	4250,350
Home Energy Assistance	342,680
State Reeducation	82,273
Section 18	84,813
Title XIX	22,542
Senior Companion	285,855
Emergency Food and Shelter	22,550
Community	5,836
Project Independence	213,788
Medical	18,882
Rehabilitation Program	25,878
Hearing Preservation	<u>68,642</u>
	<u>1,068,111</u>

ST. JAMES PARISH COMMODITY ACTION BOARD
ORLEANS, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS
FOR THE YEAR ENDED JULY 31, 1988

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

Commodities were received indirectly by shipment from the Louisiana Department of Agriculture and Forestry. Receipt of commodities amounted to \$78,150 during the fiscal year ended July 31, 1988.

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports.

BIBLIOGRAPHICAL INFORMATION

